

EXHIBIT P

ARTWORK TRANSFER & OWNERSHIP AGREEMENT

AGREEMENT made this 7th day of July 2006, by and between Marvel Characters, Inc., having a place of business at 417 Fifth Avenue, New York, NY 10016 ("Marvel") and Lisa R. Kirby, as administrator of the estate of Jack Kirby, an individual having an address at 179 Ottawa Street, Ventura, CA 93001 ("Administrator").

WHEREAS, Administrator is the current owner of certain artwork attached hereto as Exhibit A previously produced by Jack Kirby (the "Artist") based upon and utilizing literary and/or artistic properties owned by Marvel (the "Artwork");

WHEREAS, Marvel desires to purchase all rights and interest in the Artwork from Administrator.

NOW THEREFORE, the parties agree as follows:

In consideration of Marvel ordering the Artwork from Administrator and paying Administrator a sum equal to Three Hundred Twenty Five United States Dollars (\$325) for each page of Artwork, Administrator hereby transfers and assigns to Marvel all rights in and to the Artwork. Additionally for each standard twenty (20) - twenty-two (22) page comic book issue plus cover, or the equivalent number of pages thereof (the "Issue", or collectively, each "Issue") featuring the Artwork, Administrator shall also be entitled to participate in Marvel's standard incentive program in effect at the time of publication of such Issues. A copy of the standard incentive program is attached hereto as Schedule A. Administrator also hereby waives any and all rights, including any moral rights, in and to the Artwork which Administrator may acquire pursuant to this Agreement or by operation of law.

Administrator expressly grants to Marvel in perpetuity all worldwide rights of any kind and nature in and to the Artwork and agrees that as between Administrator and Marvel, Marvel is the sole and exclusive copyright proprietor thereof throughout the world. Administrator perpetually agrees (i) not to contest Marvel's exclusive, complete and unrestricted ownership in and to the Artwork, (ii) not to claim any ownership in the Artwork, (iii) not to use or exploit or claim the right to use or exploit the Artwork in any manner, and (iv) not to object to any exploitation or use of the Artwork or to any changes, modifications, or revisions to the Artwork made by or on behalf of Marvel. Administrator hereby waives any moral rights of any kind or nature in the Artwork.

Administrator agrees and acknowledges that Marvel shall have the right, but not the obligation, to use Artist's name in connection with the Artwork and/or any rights granted hereunder, without compensation to Administrator on behalf of Artist.

Administrator hereby represents and warrants that she is the administrator of the estate of Artist and as such has the right and authority to enter into this Agreement.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and to the benefit of Marvel, and their respective heirs, successors, administrators and assigns.

In WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

MARVEL CHARACTERS, INC.

By: John Turitzin
Name: JOHN TURITZIN
Title: PRESIDENT
Date: 8/4/06

(00035362 RP)

LISA KIRBY,
As Administrator of the Estate of Jack Kirby

By: Lisa R. Kirby, Trustee

Date: 8-17-06